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ABSTRACT

Designed to accompany the videotape, "Finance of California Community Colleges," this workbook contains information, worksheets, and forms designed to help viewers assimilate the videotape's presentations on the history and future of California community college finance, and on income and expenditures in community college budgets. First, a summary is provided of the eight different funding policies in effect between 1972 and 1982 and of the negative effects of frequent changes on community college districts. The next section defines average daily attendance (ADA) and describes three formulas for computing ADA for summer session, positive attendance, and census weeks. Next, formulas are provided for calculating state apportionment for 1982 (i.e., methods for determining 1982-83 base revenue, the inflation factor, ADA adjustments due to growth or decline, and total revenue). Next, forms from CCFS-311, the official public document by which a college district reports its budget to the state of California, are presented and explained. Finally, a glossary of budgeting terminology and a list of further readings are presented. (AYC)

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FINANCE OF CALIFORNIA COMMUNITY COLLEGES

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FINANCE OF CALIFORNIA COMMUNITY COLLEGES

WORKBOOK

to accompany the videotape

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INTRODUCTION

The Finance of California Community Colleges videotape contains information on:

I. The History and Future of California Community College Finance
II. Income and Expenditures in California Community College Budgets

The makers of the videotape think these topics are complex and expect the videotape will be viewed several times by those seeking to understand them. We recommend that the two halves of the videotape be used separately, and that each half be used to initiate a workshop or discussion session on that topic. Local campus personnel who know a lot about these subjects should be present to help those who are struggling to understand. It would be helpful for Part II if the local campus budget and CCFS-311 were also available. We hope the contents of this workbook will also assist the viewer in assimilating the information.

This workbook contains:

I. A summary of the history of California Community College Finance
II. Worksheets for calculating the 1982-83 State Apportionment
III. Some sample pages from the CCFS-311, the document by which local college districts report their budgets to the state.
IV. A glossary of terms that might be unfamiliar.
V. A list of further readings on the topics covered here.

Good Luck and Best Wishes in attempting to understand the Finance of California Community Colleges!

FINANCE OF CALIFORNIA COMMUNITY COLLEGES

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SUMMARY OF THE HISTORY OF FINANCE
FOR THE CALIFORNIA COMMUNITY COLLEGES

Funding policies for California's community colleges during the decade 1972-1982 can best be described as kaleidoscopic. Within a period of ten years, eight different funding policies were in effect. The eight were as follows:

1. Prior to 1973, college district revenues were generated using a foundation program mechanism established by the Legislature that involved a mix of local property tax and State revenue. State apportionment at a rate of about $600 per student was provided to fund a basic program of instruction. If enhancements in the program were desired, the local board with the approval of the electorate could levy additional local taxes. With the passage of time the Legislature also authorized local boards to levy permissive override taxes for specific purposes--health and welfare benefits, replacement of buildings rendered unsafe by earthquakes, etc. The design provided a maximum amount of local control, independence and autonomy for local boards of trustees.

   The variations in the decisions made by separate districts in this environment is, in part, the origin of the discrepancies and disparities which exist in funding available to community college districts today.

2. In 1973 SB6 was enacted in which average revenue per student was specified with State and local tax revenue varying as needed to provide the specified support. This funding mechanism provided a significant financial incentive for growth since more students produced more income for the district. This condition, coupled with the public's growing interest and perceived need for services provided by community colleges, resulted in the most rapid period of growth in the history of the community college system.

3. In 1975, the State Legislature, in an attempt to control and limit growth within the community college system, imposed a 5 percent cap or limit on ADA growth. The cap limited State cost; however, local districts retained the authority to increase property taxes to underwrite the cost of providing the additional services. Again the variations in decisions among community college districts further exacerbated the disparity of funding available as well as tax rates levied.

4. In 1976 the Legislature returned community college funding to a form of tax rate control that existed before 1973. State apportionment, however, was provided at an average rate rather than according to a foundation program. This was a further attempt by the legislature to control growth. However, rapid increases in the assessed valuation of local real estate increased each district's property tax revenue and more than offset the State's attempt to limit funds available for growth. During this interval, some districts chose to keep tax rates the same and thus greatly increased district revenue, while others lowered tax rates and spent some of the reserves they had accummulated.

5. In 1978 the California electorate passed Proposition 13 and the Legislature subsequently enacted bailout legislation which provided for block grant funding at about 7 percent below the prior year. Bailout provisions were based on revenue received in 1977-78 (prior year base funding). Therefore districts which chose to have a low tax rate and to spend down reserves in 1977-78 were adversely affected by receiving correspondingly less revenue under the new law. The revenue per ADA received by the districts varied widely and did not even correspond to the amount spent per ADA in the previous year.

   The passage of Proposition 13 effectively centralized the community college system for funding purposes. The State considered both state and local revenue in determining funds available to community college districts. Prior to the passage of Proposition 13 community colleges received on the average approximately 55% of their revenue from local property taxes with the exact amount under local board control. Since 1978 the dependence on local taxes has been in the 20%-30% range and the local board has no power to control it. This development constituted a major erosion of local control. College districts' income was now influenced by local tax rate decisions made before the passage of Proposition 13.

6. In 1979 the Legislature enacted AB 8 which provided a fixed appropriation of State General Fund revenue in combination with legislatively prescribed local revenue. Again the base year concept was used, although there was an attempt to "equalize" funding rates per ADA by changing the rate of inflation allowance allowed each college. The concept of marginal growth funding was introduced at this time, so that growth or decline in ADA from one year to the next was funded at only a fraction (about 2/3) of the average revenue per ADA.

7. In 1981 legislation was enacted which, although embodying the basic elements of AB 8, made some significant changes. Each district was assigned an ADA growth cap which, if exceeded, would not produce additional State revenue. This legislation also established an $1100 funding level for growth or decline in non-credit ADA. This was the first step toward differential funding of courses.

8. The 1982-83 budget deliberations produced yet another dimension designed to limit the State's cost of underwriting the operation of community colleges. No additional funding was provided for inflation or growth. Legislative action also required the Chancellor's office to identify $30 million worth of recreational/avocational classes for defunding by the state.

Summary

The frequent change in funding policies has produced several aberrations within and between community college districts. These funding techniques locked in certain ratios and historical patterns of funding. At each point of change, fortunate districts enjoyed special benefits that tended to be locked in for future funding. Individual districts lobbyed for and sometimes received special legislative consideration which also became locked in for future funding. Other districts continue to be the victims of the changes in funding policy and, in some instances, find themselves on the threshhold of bankruptcy.

Although much more can be said about the various funding policies which the colleges have experienced in the past decade, suffice it to say that long-range planning has been conspicuous by its absence. Year-to-year financial crises are not conducive to such planning!

ADA DEFINED

One ADA (Average Daily Attendance) consists of 525 student contact hours. A student contact hour is one student under the immediate supervision and control of a certificated instructor for one hour. Each student who is registered to attend a class for one hour, whether during a lecture, laboratory, or final exam period, generates one contact hour. The 525 contact hours that make up one ADA are the equivalent of one full-time student registered in 15 hours per semester for a complete 35-week academic year. For accounting purposes, five part-time students who each complete three units a semester during the same year also generate one ADA.

In part, the income of a community college is determined by how many students it educates. ADA is a way of counting the number of students for funding purposes. It is an estimate because it is not based on counting every student in every class each day, as attendance is taken in K-12. Instead, the number of students enrolled in each class is reported at the first and second census weeks during every semester or quarter, and at the single census week during each summer session. The census week figures are used to estimate the number of ADA generated by the college.

There are three formulas for computing ADA depending on whether they are generated in summer session, positive attendance, or census weeks.

A brief description of each is given below:

1. Census Week

   Each semester has two census weeks and the computation for ADA is different depending on whether you add or average the WSCH from the census weeks. If the weekly student contact hours generated during any census weeks are added together then the ADA is computed by multiplying this sum by .911 and dividing this product by 60. Thus, if an instructor has 34 students enrolled in a class which meets three hours per week, the instructor will generate 102 WSCH per census week. In the first census week the instructor generates 1.55 (102 x .911 ÷ 60) ADA. If 34 students are also enrolled during the second census week, then the instructor will have 204 (102 for each census week) WSCH. The ADA for the semester will be 3.10 (204 x .911 ÷ 60). If the instructor taught a similar class with an enrollment of 34 during both semesters, then the total WSCH for all four census weeks would be 408 and the ADA would be 6.20.

Some census week formulas for computing ADA will require dividing by 15 or 30 rather than by 60. This occurs if the census week data is averaged, or if an attempt is made to annualize data which is collected for a single semester or for a single census week.

Without averaging or annualizing, the formula for computing census week ADA would be:

$$\text{Census Week ADA} = \frac{\text{sum of census week contact hours x .911}}{60}$$

For quarter systems, the divisor used is 90 instead of 60.

2. Summer Session

Classes meeting less than four weeks are covered by the positive attendance section. The ADA for classes meeting four or more weeks during summer session is found by multiplying the WSCH during the second week of classes times the number of weeks the class meets, times .8 and then divide by 525.

$$\text{Summer Session ADA} = \frac{\text{Census week contact hours x No. of weeks x .8}}{525}$$

Thus a class of 34 students meeting ten hours per week for six weeks would have 340 WSCH (34 x 10) and ADA as follows:

$$\text{ADA} = \frac{340 \times 6 \times .8}{525} = 3.11$$

3. Positive Attendance

ADA for classes operating during the fall and spring semesters which are less than one semester in length or for summer session classes which are less than four weeks in length is found by using positive attendance. With this procedure all hours of actual attendance by all students are counted. To obtain ADA this total is divided by 525. Thus, if 70 students attended a seminar for 15 hours the positive attendance would be 1050 (70 x 15) hours. The ADA would be:

$$\text{ADA} = \frac{1050}{525} = 2.00$$

The formula for positive attendance ADA is:

$$\text{Positive attendance ADA} = \frac{\text{Total Hours of Attendance}}{525}$$

CALCULATION OF STATE APPORTIONMENT FOR 1982-83

I. Calculation of 1982-83 Base Revenue

A. Total District 1981-82 ADA Revenue $_____

B. Deduction for unfunded ADA
1. Credit ADA x Decremental Rate $_____
2. Non-credit ADA x $1100 $_____

Total Deduction - $_____

C. Adjusted 1982-83 Base Revenue $_____

II. Calculation of Inflation Factor

A. Equalization Factor =

$$= \frac{\text{1981-82 Statewide Revenue Per ADA}}{\text{1981-82 District Revenue Per ADA}}$$

$$= \frac{\$1944}{N}$$

B. Inflation Adjustment

= Equalization Factor x Inflation Factor x $1944 x District ADA

= _____ x 0% x $1944 x _____ = $ 0

EQUALIZATION FACTOR/INFLATION ADJUSTMENT

SAMPLE CALCULATIONS USING 7% INFLATION FACTOR

LOW REVENUE DISTRICT		HIGH REVENUE DISTRICT
1981-82 Revenue per ADA =	$1620	=$2430
Equalization Factor =	$\frac{\$1944}{\$1620}$	$\frac{\$1944}{\$2430}$
=	1.20	.80
Inflation Adjustment per ADA =		
1.20 x 0.07 x $1944 =	$163.30	.80 x 0.07 x $1944 = $108.86

III. Calculation of ADA adjustments due to Growth or Decline

A. Growth

1. Allowable Credit ADA growth x 1981-82 Statewide Revenue Per ADA x 2/3

= 0 x $1944 x 2/3 = $ 0

2. Allowable non-credit ADA growth x $1100

= 0 x $1100 = $ 0

B. Decline

1. Credit ADA

(a) Large Districts (over 3,000 ADA)

= Credit ADA Decline x 1981-82 District Revenue per ADA x 2/3 = - $_____

(b) Small Districts

= Credit ADA Decline x 1981-82 Statewide Revenue per ADA x 2/3 = - $_____

2. Non-credit ADA

= Non-credit ADA Decline x $1100 = - $_____

IV. Total Revenue

1982-83 Adjusted Base Revenue	$_____	(1)
Inflation Adjustment	$_____	(2)
Growth Adjustment	$_____	(3)
Decline Adjustment	- $_____	(4)
Total District ADA Revenue = (1) + (2) + (3) - (4)	= $_____	(5)

Plus Other State Income

Apprentice Hours x $3.25	$_____	(6)
Handicapped Student Allowance	$_____	(7)
EOPS Allowance	$_____	(8)
Total Revenue = (5) + (6) + (7) + (8)	= $_____	

LOCAL COLLEGE BUDGETS

The following two pages are taken from the CCFS-311, the official public document by which a college district reports its budget to the State of California. These two pages show a summary of the district's budget in two particularly useful ways:

First, these pages divide the district budget into the two parts covered by the "50% Law", and this division is shown in the two left-hand columns for each year. The left-most of the columns shows the classroom teaching expense, the portion that the 50% Law requires must make up at least 50% of the current expense of education.

Second, these pages show the budgets of two consecutive years for the district. This allows a reader to see what areas of expense have gone up or down and to compare district operations to see the effects of these changes. For example, a common change from one year to the next is an increase in certificated salaries. Possible causes of this change are: a salary increase for Faculty, changes in position on the salary schedule by individual Faculty members, an increase in the number of Faculty members.

The two pages following the budget summary show types of funds that a district's budget might contain (all will be shown in the CCFS-311 for that district) and a listing to show how account numbers are made up.

An account number for an expense has at least three parts:

1. The fund from which the expenditure is made
2. The object classification showing the type of expenditure (listed at the bottom of page 14)
3. The activity code showing the area of the college receiving the benefit of the expenditure. (The activity code list is reproduced from the CCFS-311.)

Sometimes districts use additional codes in their account numbers. These are for the purposes of local college accounting.

CALIFORNIA COMMUNITY COLLEGES ANNUAL FINANCIAL AND BUDGET REPORT

PART 1. GENERAL FUND

EXPENDITURES

EXPENDITURES BY OBJECT CATEGORY	EDP or Account Number	PRIOR YEAR BY ACTIVITIES – ACTUAL – 1981-82				CURRENT YEAR BY ACTIVITIES – BUDGET – 1982-83			
		Current Expense of Education (CEE) (15)		Current Operating Expense (0100-6999)	GRAND TOTAL (0100-7999)	Current Expense of Education (CEE)		Current Operating Expense (0100-6999)	GRAND TOTAL (0100-7999)
		E 84362(a) Teaching (0100-5999)	E 84362(b) TOTAL (0100-6799)			E 84362(a) Teaching (0100-5999)	E 84362(b) TOTAL (0100-6799)		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CERTIFICATED SALARIES									
Regular Schedule (1100, 1200)	1200								
Other (1300, 1400)	1400								
Total	1000				*				
CLASSIFIED SALARIES									
Non-instruction (2100, 2300)	2300								
Instructional Aides (2200, 2400)	2400								
Total	2000				*				
EMPLOYEE HEALTH AND WELFARE BENEFITS	3000				*				
BOOKS, SUPPLIES, EQUIPMENT (Replacements)									
Textbooks,& Other Books (4100,4200)	4200				*				
Supplies (4300-4700)	4700				*				
Equipment Replacement	4800				*				
Total	4000				*				
OTHER OPERATING EXPENSES AND SERVICES	5000				*				
TOTAL (1000-5000)	14				*				
Less Exclusions for C.E.E.	15								
Totals for E 84362, 50% Law	16	(t)*	*						
Percentage of CEE	17	%	100.00%			%	100.00%		
1979-80 Nonexempted Deficiency (15)	18								

(t) Sum is numerator of Classroom Instructor's Salaries computation.
* Controller's Report

SEE SPECIAL INSTRUCTIONS ON PAGE 49

District Code No.

Co. No. Dist. No.

15

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CALIFORNIA COMMUNITY COLLEGES ANNUAL FINANCIAL AND BUDGET REPORT

PART 1. GENERAL FUND

EXPENDITURES

EXPENDITURES BY OBJECT CATEGORY	EDP OR ACCOUNT NUMBER	PRIOR YEAR BY ACTIVITIES-ACTUAL-1981-82			CURRENT YEAR BY ACTIVITIES-BUDGET-1982-83		
		CURRENT EXPENSE OF EDUCATION (0100-6799)	CURRENT OPERATING EXPENSE (0100-6999)	GRAND TOTAL (0100-7999)	CURRENT EXPENSE OF EDUCATION (0100-6799)	CURRENT OPERATING EXPENSE (0100-6999)	GRAND TOTAL (0100-7999)
CAPITAL OUTLAY		(2)	(3)	(4)	(6)	(7)	(8)
Sites and Improvements	6100						
Buildings	6200						
Books	6300						
Equipment	6400						
Lease-Purchase	6500						
Total	6000			*			
OTHER OUTGO Debt Service (16)	7100			*			
TOTAL EXPENDITURES (1000-7100)	1000			*			
NON-EXPENDITURE DISBURSEMENTS							
Tuition Transfers	7200			*			
Interfund Transfers (17)	7300			*			
Other Transfers (17)	74XX			*			
Student Financial Aid	7500						
Total (7200-7500)	7000						
RESERVE FOR CONTINGENCIES	7900						
TOTAL EXPENDITURES AND OTHER OUTGO (1000-7900)	7999			*			

* Controller's Report

SEE SPECIAL INSTRUCTIONS ON PAGE 49

TYPES OF FUNDS

General Fund

Restricted Funds--Mandatory (Examples: Student Health Fees, Bond Interest and Redemption, Student Loan repayments, Building Funds when the money comes from the sale of bonds or real property.)

Restricted Funds--Local Board Option (Examples: Special Reserve Funds, Cafeteria Funds, Self-Insurance Funds)

TYPES OF INCOME/ ACCOUNT NUMBERS

Federal Income	8100
State Income	8600
Local Income--Taxes	8810
--Other	8800
Other Income	8900

TYPES OF EXPENDITURES/ ACCOUNT NUMBERS

Certificated Salaries	1000
Classified Salaries	2000
Employee Benefits	3000
Materials, Supplies, etc.	4000
Other Operating Expenses	5000
Capital Outlay	6000
Transfers--Out	7000
Student Financial Aid	7500

CALIFORNIA COMMUNITY COLLEGES ANNUAL FINANCIAL AND BUDGET REPORT
PART 1. GENERAL FUND EXPENDITURES BY ACTIVITY
Fiscal Year 1981-82

Crossover Table for TOP (formerly CID) and Administrative and Support Activity, Abbreviation, Number, and Decription

Abbreviation	Activity Code Number	Description
Instructional		
AgNR	0100	Agriculture and Natural Resources
ArED	0200	Architecture and Environmental Design
BioS	0400	Biological Sciences
BsMg	0500	Business and Management
Comn	0600	Communications
CEnf	0700	Computer and Information Science
Educ	0800	Education
EnRF	0900	Engineering and Related Fields
FAAr	1000	Fine and Applied Arts
ForL	1100	Foreign Language
HeOc	1200	Health Occupations
CEHE	1300	Consumer Education and Home Economics
Law	1400	Law
HuLt	1500	Humanities (letters)
LiSc	1600	Library Science
Math	1700	Mathematics
MilS	1800	Military Studies
PhyS	1900	Physical Sciences
Psyc	2000	Psychology
PA&S	2100	Public Affairs and Services
SocS	2200	Social Sciences
ComS	3000	Commercial Services
IntS	4900	Interdisciplinary Studies
Appr	5300	Apprenticeship
Administration &	Support	
InSu	6000	Instructional Support
AcAm	60XA	Academic Administration
CCDv	60XB	Course and Curriculum Development
InSv	6100	Instructional Services
Libr	61XA	Library
Medi	61XB	Media
MuGl	61XC	Museums and Galleries
Tutr	61XD	Tutoring
ClkS	61XE	Clerical Services, whose prime duty is for instruction, could be classified here.
Ad&R	6200	Admissions and Records
Co&G	6300	Counseling and Guidance
OStS	6400	Other Student Services
StPA	64XA	Student Personnel Administratic
FAAd	64XB	Financial Aid Administration
HeSv	64XC	Health Services
HsgS	64XD	Housing Services
StTr	64XE	Student Transportation
M&OP	6500	Maintenance and Operation of Plar
PlPm	6600	Planning and Policymaking
GISv	6700	General Institutional Services
FsOp	67XA	Fiscal Operations
GAdm	67XB	General Administrative
Logi	67XC	Logistics
SfSv	67XD	Staff Services
CmRl	67XE	Community Relations
Other		
CmSv	6800	Community Services
AncS	6900	Ancillary Services
Food	69XA	Food
Prkg	69XB	Parking
Bkst	69XC	Bookstore
SCDv	69XD	Social and Cultural Development (including Student Activities
StHs	69XE	Student Housing (Dormitories)
CDvC	69XF	Child Development Center
AuxO	7000	Auxiliary Operations
CapO	7100	Capital Outlay
DbtS	7200	Debt Service
Trfr	7300	Transfers (out)

GLOSSARY

ADA Base Revenue--The amount of funds a district receives for the ADA generated.

Average Daily Attendance (ADA)--The unit which is used as the basis for the computation of State Apportionment for California Community Colleges. One requirement of State law is that the regular day college must be maintained not less than three hours per day per five-day college week for 35 weeks (175 days times 3 hours per day =525 hours).

Auxiliary Operations--Food Service and dormitories are considered auxiliary operations.

Base Year--A year to which reference is made when projecting a current condition.

Block Grant--A fixed sum of money, not linked to enrollment/ADA measures, provided a college district by the State.

Board of Governors--The statewide governing board of the community colleges. The members are appointed by the Governor. The Board hires the Chancellor of the California Community Colleges and makes policy decisions that affect all districts. It may be directed by the Legislature to regulate certain matters and it may choose to regulate others.

Board of Trustees--The local governing board of each community college district. Its members are elected from the service area. The board hires the chief administrator of the district and directs the operations of the district. It makes policy decisions that are permitted or mandated at the local level.

Categorical Funds--Funds received by a district for a certain purpose which can only be spent for that purpose. Examples: Funding for the disabled, and EOPS.

Course Classification--All courses offered by a college are classified by area (Examples: Letters and Science, Vocational, Community Services, etc.), by credit given, and by transferability, and this information is submitted to the State Chancellor's Office.

Defunded ADA--ADA which were eligible for apportionment in previous years but are ineligible for apportionment in 1982-83.

Differential Funding--A system whereby a program or activity generates revenue based on a formula or allocation without specifying where and how the funds must be spent.

Ending Balance--A sum of money available in the district's acoount at year's end after subtacting accounts payable from accounts receivable.

Enrollment/ADA Cap--A limit on the number of students (ADA) for which the State will provide funding.

Equalization--A procedure which is designed to reduce the dollar disparity per ADA received by community college districts.

Expenditures--Amounts disbursed for all purposes.

50% Law--Requires that 50 % of district expenditures in certain categories must be spent for classroom instruction.

Foundation Program--An early funding principle for the colleges that set a revenue floor per ADA funded from a combination of State and local sources. The district's local board could raise money beyond that amount through local taxation.

Inflation Factor--An increase in apportionment provided by the State to reflect the increased cost of operation due to inflation. (In 1982-83 the inflation factor was zero.)

Marginal Funding--A procedure whereby the gain or loss in funds for growth or decline in ADA is computed at a rate which is less than the average revenue per ADA.

Noncredit ADA--ADA earned in noncredit courses, generally Adult Education.

Reserves--That portion of the ending balance which is not encumbered for specific projects or other expenditures.

Restricted Funds--Money which must be spent for a specific purpose either by law or by local board action.

Revenue--Income from all sources.

State Apportionment--An allocation of State money to a district, determined by multiplying the district's total ADA times its base revenue per ADA.

TOP Code--Taxonomy of Programs code number used in budgets.

Unfunded ADA--ADA which are generated in excess of the enrollment/ADA cap.

FURTHER READINGS

The following references were selected from a group obtained in an ERIC data base search under the topic heading: "Budgeting and State Aid at the Two-Year College".

ACCESSION NUMBER	ED217810
CLEARINGHOUSE ACCESSION	HE015226
TITLE	Fiscal Year 1982 Higher Education Budget Recommendations, Operations and Grants. State of Illinois Board of Higher Education
ORGANIZATIONAL SOURCE	Illinois State Board of Higher Education, Springfield.
SOURCE	6 Jan 1981; 199pp

ACCESSION NUMBER	ED213459
CLEARINGHOUSE ACCESSION	JC820067
TITLE	Small College Budgeting: A Funding Proposal Prepared by and for Colorado's Small, Public Colleges. Analysts' Technical Report
ORGANIZATIONAL SOURCE	Colorado State Board for Community Colleges and Occupational Education, Denver.
SOURCE	Dec 1978; 47pp

ACCESSION NUMBER	ED213451
CLEARINGHOUSE ACCESSION	JC820036
TITLE	The Funding Plan for the Illinois Public Community College System
AUTHORS	Loftus, Virginia L.
SOURCE	Sep 1981; 16pp

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AUTHORS	Callan, Pat
ORGANIZATIONAL SOURCE	California State Postsecondary Education Commission, Sacramento.
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TITLE	Financial Decision Making in a Period of Retrenchment
AUTHORS	Stevenson, Mike R.; Walleri, R. Dan
SOURCE	New Directions for Community Colleges; v9 n3 p83-93 Sep 1981 (Sep1981)

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TITLE	Zero Base Budgeting--A Catalyst for Improved Management
AUTHORS	Hardin, Brian; Lee, Robbie
SOURCE	Community College Review; v7 n2 p51-55 Fall 1979 (1979)

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AUTHORS	Mann, William J.
SOURCE	New Directions for Community Colleges; v7 n4 p29-40 Win 1979 (1979)

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AUTHORS	Balinsky, Warren; Burns, John
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AUTHORS	Pickens, William H.
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TITLE	Community College Finance Plan, 1981
AUTHORS	McIntyre, Chuck
ORGANIZATIONAL SOURCE	California Community Colleges, Sacramento. Office of the Chancellor.
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AUTHORS	Snyder, Fred A.
SOURCE	4 Aug 1980; 21pp

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TITLE	Budget Unit Analysis in an Era of Retrenchment: The Interface Between Financial Planning and Program Evaluation. AIR Forum 1980 Paper
AUTHORS	Stevenson, Mike; Wallerl, R. Dan
SOURCE	Apr 1980; 24pp

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TITLE	Incremental Cost Study
AUTHORS	Shymoniak, Leonard; McIntyre, Chuck
ORGANIZATIONAL SOURCE	California Community Colleges, Sacramento. Office of the Chancellor.
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